

REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2000

STATEMENT OF BUDGETARY RESOURCES

The principal Statement of Budgetary Resources consolidates the availability, status and outlay of DOL's budgetary resources during FY 2000. Presented on the following pages is the disaggregation of this consolidated information for each of the Department's major budget accounts.

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For the Year Ended September 30, 2000

CONSOLIDATING STATEMENT OF BUDGETARY RESOURCES
For the Year Ended September 30, 2000

<u>(Dollars in Thousands)</u>	<u>Employment and Training Administration</u>	<u>Employment Standards Administration</u>	<u>Occupational Safety and Administration</u>	<u>Bureau of Labor Statistics</u>
BUDGETARY RESOURCES				
Budget authority	\$ 36,982,208	\$ 1,588,244	\$ 382,484	\$ 356,218
Unobligated balances, beginning	2,100,731	1,292,418	11,697	16,592
Transfers of prior year authority	2,458	-	159	-
Spending authority from offsetting collections	30,877	2,036,583	3,498	72,173
Adjustments	<u>(8,726,297)</u>	<u>3,863</u>	<u>6,581</u>	<u>6,768</u>
Total Budgetary Resources	<u><u>\$ 30,389,977</u></u>	<u><u>\$ 4,921,108</u></u>	<u><u>\$ 404,419</u></u>	<u><u>\$ 451,751</u></u>
STATUS OF BUDGETARY RESOURCES				
Obligations incurred	\$ 29,198,558	\$ 3,609,357	\$ 389,801	\$ 435,458
Unobligated balances available	826,648	945,099	2,060	4,843
Unobligated balances not available	<u>364,771</u>	<u>366,652</u>	<u>12,558</u>	<u>11,450</u>
Total Status of Budgetary Resources	<u><u>\$ 30,389,977</u></u>	<u><u>\$ 4,921,108</u></u>	<u><u>\$ 404,419</u></u>	<u><u>\$ 451,751</u></u>
OUTLAYS				
Obligations incurred	\$ 29,198,558	\$ 3,609,357	\$ 389,801	\$ 435,458
Less spending authority from offsetting collections	(30,877)	(2,036,583)	(3,498)	(72,173)
Less recoveries of prior year obligations	(361,220)	(5,696)	(9,273)	(9,640)
Change in unfilled customer orders	(1,464)	-	-	-
Obligated balance, net, beginning	9,394,248	29,694	67,610	70,333
Less obligated balance, net, ending	<u>(8,539,803)</u>	<u>(80,933)</u>	<u>(77,320)</u>	<u>(71,160)</u>
Total Outlays	<u><u>\$ 29,659,442</u></u>	<u><u>\$ 1,515,839</u></u>	<u><u>\$ 367,320</u></u>	<u><u>\$ 352,818</u></u>

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<u>Mine Safety and Health Administration</u>	<u>Pension Welfare Benefits Administration</u>	<u>Veterans' Employment and Training</u>	<u>Other Departmental Programs</u>	<u>Eliminations</u>	<u>Total</u>
\$ 228,118	\$ 98,864	\$ 184,339	\$ 289,408	\$ (255)	\$ 40,109,628
6,993	1,793	-	20,562	-	3,450,786
(1,404)	-	(300)	6,364	-	7,277
1,104	7,617	523	55,257	(117,055)	2,090,577
<u>2,058</u>	<u>523</u>	<u>1,083</u>	<u>3,871</u>	<u>-</u>	<u>(8,701,550)</u>
<u>\$ 236,869</u>	<u>\$ 108,797</u>	<u>\$ 185,645</u>	<u>\$ 375,462</u>	<u>\$ (117,310)</u>	<u>\$ 36,956,718</u>
\$ 231,480	\$ 107,173	\$ 185,323	\$ 361,763	\$ (117,310)	\$ 34,401,603
141	4	78	1,415	-	1,780,288
<u>5,248</u>	<u>1,620</u>	<u>244</u>	<u>12,284</u>	<u>-</u>	<u>774,827</u>
<u>\$ 236,869</u>	<u>\$ 108,797</u>	<u>\$ 185,645</u>	<u>\$ 375,462</u>	<u>\$ (117,310)</u>	<u>\$ 36,956,718</u>
\$ 231,480	\$ 107,173	\$ 185,323	\$ 361,763	\$ (117,310)	\$ 34,401,603
(1,104)	(7,617)	(523)	(55,257)	117,055	(2,090,577)
(3,356)	(1,213)	(1,083)	(5,558)	-	(397,039)
-	-	-	-	-	(1,464)
21,499	21,504	17,031	62,142	-	9,684,061
<u>(23,319)</u>	<u>(28,030)</u>	<u>(22,316)</u>	<u>(99,511)</u>	<u>-</u>	<u>(8,942,392)</u>
<u>\$ 225,200</u>	<u>\$ 91,817</u>	<u>\$ 178,432</u>	<u>\$ 263,579</u>	<u>\$ (255)</u>	<u>\$ 32,654,192</u>

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended September 30, 2000

SEGMENT INFORMATION

Franchise and intra-governmental support revolving funds not separately reported on the principal financial statements are required to report certain supplementary information. The Department of Labor's Working Capital Fund qualifies under this definition. Required supplementary information for the Working Capital Fund is presented below.

Working Capital Fund

The Working Capital Fund was established to provide obligational authority, without fiscal year limitation, for expenses necessary to provide certain centralized services and activities to agencies within DOL. These agencies are identified in the condensed financial information.

The WCF is an intra-governmental revolving fund authorized specifically by law to finance a cycle of operations in which expenditures generate receipts which are available to the Fund for continuing use without annual re-authorization by Congress.

The Fund provides services on a centralized basis for the following Departmental activities:

- C **Financial and Administrative Services** - This activity provides a program of centralized administrative management services at both national and regional levels. Included in this activity is the maintenance and operation of the Frances Perkins Building, which is the Department's headquarters, under terms of an agreement with the General Services Administration.
- C **Field Services** - This activity provides a full range of administrative, technical, and managerial support services to all agencies of the Department in their regional and field offices.
- C **Human Resources Services** - This activity provides guidance and technical assistance to DOL personnel offices in all areas of human resources management and provides a full range of operating personnel services to all Assistant Secretary for Administration and Management client organizations.
- C **Penalty Mail and Telecommunications** - Departmental mail payments to the U.S. Postal Service and telecommunications payments to the General Services Administration are consolidated in this activity of the WCF.
- C **Investment in Reinvention Fund** - The IRF was established within the WCF in FY 1996 to invest in Departmental projects designed to produce measurable improvements in agency efficiency resulting in significant taxpayer savings. The IRF makes available loans to agencies of the Department for projects designed to enhance productivity and generate cost savings, to be repaid to the IRF no later than September 30 of the next fiscal year in which the project is completed.

The activities are provided under the direction of the Chief Financial Officer and the Assistant Secretary for Administration and Management. The WCF advisory committee assists in reviewing overall procedures, systems, and regulations as well as programs, functions, and activities performed and financed through the WCF. The WCF advisory committee is chaired by the Chief Financial Officer and consists of the Agency Financial Manager for each DOL agency, or a formally designated alternate.

Condensed financial information for the WCF as of and for the year ended September 30, 2000 is as follows:

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For the Year Ended September 30, 2000

(Dollars in Thousands)

2000

BALANCE SHEET

Assets

Funds with U.S. Treasury	\$ 24,284
Accounts receivable, net of allowance	8,783
Property, plant and equipment	16,660
Other assets	<u>7</u>
Total assets	<u><u>\$ 49,734</u></u>

Liabilities and Net Position

Accounts payable	11,453
Accrued leave	3,749
Future workers' compensation benefits	2,801
Other liabilities	<u>4,464</u>
Total liabilities	<u>22,467</u>
Cumulative results of operations	<u>27,267</u>
Total liabilities and net position	<u><u>\$ 49,734</u></u>

STATEMENT OF NET COST

Cost

Intragovernmental	\$ 52,031
With the public	<u>80,950</u>
	<u>132,981</u>

Earned

Employment Standards Administration	(27,702)
Departmental Management	(27,518)
Employment and Training Administration	(21,101)
Occupational Safety and Health Administration	(16,748)
Bureau of Labor Statistics	(15,610)
Mine Safety and Health Administration	(8,218)
Other revenues	<u>(10,467)</u>
Total revenues	<u>(127,364)</u>
Net costs of operations	<u><u>\$ 5,617</u></u>

STATEMENT OF CHANGES IN NET POSITION

Net costs of operations	\$ (5,617)
Imputed financing	3,693
Transfers-in	3,000
Net Position, Beginning of Period	<u>26,191</u>
Net Position, Ending of Period	<u><u>\$ 27,267</u></u>

REQUIRED SUPPLEMENTARY INFORMATION
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INTRA-GOVERNMENTAL ASSETS

Intra-governmental assets at September 30, 2000 consisted of the following:

<u>(Dollars in Thousands)</u>	<u>Funds with</u> <u>U.S. Treasury</u>	<u>Investments</u>	<u>Accounts</u> <u>Receivable</u>
Trading partner			
Department of Agriculture	\$ -	\$ -	\$ 147,214
Department of Commerce	-	-	55,213
Department of Interior	-	-	115,428
Department of Justice	-	-	186,478
Department of the Navy	-	-	614,241
United States Postal Service	-	-	286,768
Department of State	-	-	14,980
Department of the Treasury	9,951,706	86,550,908	1,642,095
Department of the Army	-	-	392,788
Office of Personnel Management	-	-	2,331
Social Security Administration	-	-	44,254
U.S. Nuclear Regulatory Commission	-	-	1,717
Department of Veterans Affairs	-	-	323,808
General Services Administration	-	-	37,167
Department of the Air Force	-	-	315,445
Federal Emergency Management Agency	-	-	7,398
Tennessee Valley Authority	-	-	80,327
Environmental Protection Agency	-	-	7,486
Department of Transportation	-	-	223,739
Agency for International Development	-	-	11,596
Small Business Administration	-	-	6,376
Department of Health and Human Services	-	-	47,839
National Aeronautics and Space Administration	-	-	14,431
Department of Housing and Urban Development	-	-	16,862
Department of Energy	-	-	16,422
Department of Education	-	-	4,463
Department of Defense	-	-	188,727
Other	-	-	156,511
	<u>\$ 9,951,706</u>	<u>\$ 86,550,908</u>	<u>\$ 4,962,104</u>

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INTRA-GOVERNMENTAL LIABILITIES

Intra-governmental liabilities at September 30, 2000 consisted of the following:

<u>(Dollars in Thousands)</u>	<u>Accounts Payable</u>	<u>Advances from U.S. Treasury</u>	<u>Other</u>
Trading partner			
Department of Agriculture	\$ 41	\$ -	\$ 19
Department of Commerce	605	-	-
Department of Interior	66	-	-
Department of Justice	63	-	-
Department of the Navy	-	-	15,913
United States Postal Service	451	-	32,892
Department of State	108	-	-
Department of the Treasury	179	6,748,557	130,347
Department of the Army	-	-	2
Office of Personnel Management	517	-	8,026
Social Security Administration	50	-	1,736
General Services Administration	8,221	-	1,011
Railroad Retirement Board	1	-	91,044
Department of Transportation	14	-	-
Department of Health and Human Services	178	-	820
Department of Energy	7	-	-
Department of Defense	24	-	3,269
Other	1,498	-	41
	<u>\$ 12,023</u>	<u>\$ 6,748,557</u>	<u>\$ 285,120</u>

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INTRA-GOVERNMENTAL EARNED REVENUES AND RELATED COSTS

Intra-governmental revenue and the related costs to generate that revenue for the year ended September 30, 2000 consisted of the following:

<u>(Dollars in Thousands)</u>	<u>Earned Revenue</u>
Trading partner	
Department of Agriculture	\$ 89,273
Department of Commerce	40,697
Department of Interior	69,311
Department of Justice	88,752
Department of the Navy	324,033
United States Postal Service	754,299
Department of State	7,643
Department of the Treasury	119,602
Department of the Army	225,450
Office of Personnel Management	1,274
Social Security Administration	26,777
U.S. Nuclear Regulatory Commission	1,184
Department of Veterans Affairs	150,972
General Services Administration	17,646
Department of the Air Force	174,425
Federal Emergency Management Agency	22,457
Tennessee Valley Authority	58,889
Environmental Protection Agency	4,028
Department of Transportation	101,936
Agency for International Development	9,871
Small Business Administration	4,125
Department of Health and Human Services	26,237
National Aeronautics and Space Administration	6,423
Department of Housing and Urban Development	7,439
Department of Energy	9,572
Department of Education	2,057
Department of Defense	87,330
Other	82,619
	<u>\$ 2,514,321</u>
Budget Functional Classification	Gross Cost To Generate Revenue
Education, Training and Employment	\$ 29,349
Income Security	2,483,576
Health	1,396
	<u>\$ 2,514,321</u>

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INTRA-GOVERNMENTAL NON-EXCHANGE REVENUE

Intra-governmental non-exchange revenue for the year ended September 30, 2000 consisted of the following:

<u>(Dollars in Thousands)</u>	<u>Interest</u>	<u>Taxes</u>
Trading partner		
Department of the Treasury	\$ 5,365,016	\$ 7,396,121